

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

COLUMBIA HOUSING/PNC INSTITUTIONAL  
FUND IV LIMITED PARTNERSHIP,  
COLUMBIA HOUSING SLP CORPORATION,  
OCWEN 2000-LLC, PNC BANK, and  
COLUMBIA HOUSING/PNC FUND IV, INC.,

Plaintiffs,

Civil Action No. 06-371

v.

OCWEN FEDERAL BANK FSB, OCWEN  
INVESTMENT CORPORATION, and OCWEN  
LOAN SERVICING, LLC

Defendants.

**SECOND AFFIDAVIT OF MICHAEL MOSHER IN SUPPORT OF  
DEFENDANTS' OPPOSITION TO PLAINTIFFS' MOTION FOR LEAVE  
TO DEPOSIT FUNDS INTO THE COURT REGISTRY AND DEFENDANTS'  
MOTION TO DISMISS PURSUANT TO FED. R. CIV. P. 12(b)(1)**

I, Michael Mosher, under oath do depose and state that:

1. I am over eighteen years of age and am a Senior Manager for Affordable Housing for Ocwen Loan Servicing LLC ("OLS"), one of the named defendants in the captioned matter.

2. I have personal knowledge of the facts stated herein, all of which are true and correct. I also have personal knowledge of the facts stated in the affidavits I previously submitted in this matter,<sup>1</sup> all of which are true and accurate.

3. Since July 2005, OLS has functioned as the Managing Member of Ocwen 2000 – LLC ("Ocwen 2000"), including the discharge of the duties of the Managing Member as set forth

<sup>1</sup> See Affidavit of Michael Mosher in Support of Defendants' Opposition to Plaintiffs' Motion for Leave to Deposit Funds into the Court Registry ("First Mosher Aff.") (Docket No. 8) and Revised Affidavit of Michael Mosher in Support of Defendants' Opposition to Plaintiffs' Motion for Leave to Deposit Funds into the Court Registry and Defendants' Motion to Dismiss Pursuant to Fed. R. Civ. P. 12(b)(1) ("Revised First Mosher Aff.") (Docket No. 13).

in the Amended and Restated Operating Agreement of Ocwen 2000 ("Operating Agreement"), a copy of which is appended at Tab 4 to the First Mosher Aff. (Docket No. 8).

4. Specifically, OLS has kept and maintained, or caused to be kept and maintained, adequate books of account and records of Ocwen 2000 for income tax and other purposes as required by Sections 5.3.2 and 5.3.10 of the Operating Agreement.

5. OLS also has arranged for accountants to prepare tax returns for Ocwen 2000, which it has then executed and caused to be filed, as is called for by Section 5.3.3 of the Operating Agreement.

6. Similarly, OLS has caused to be prepared and delivered to Columbia Housing/PNC Institutional Fund IV Limited Partnership ("PNC Fund IV") the following information and reports as required by Section 5.3.9 of the Operating Agreement: (a) Ocwen 2000's federal and state tax returns for 2004 and all accompanying schedules, accountants' work papers and other information reasonably requested by PNC Fund IV, or its accountants; (b) reports or correspondence submitted or received by Ocwen 2000 to or from third parties that related to Ocwen 2000 or any Remaining Subject Interest as that term is defined in the Operating Agreement; and (c) a balance sheet and income statement for Ocwen 2000 was prepared by Ocwen 2000's accountants and certified as accurate by OLS for 2004. Currently, OLS also is in the process of completing Ocwen 2000's federal and state tax returns for 2005, as well as a balance sheet and income statement for 2005. Specifically, OLS has coordinated and approved eight of the nine audit and tax returns comprising Ocwen 2000 for the physical year 2005.

7. Neither OLS, nor any other Ocwen entity received from PNC Fund IV or any other PNC entity the Designation of Successor Managing Member and Tax Matters Partner and Agreement Among Members of Ocwen 2000 – LLC attached as Exhibit A to the Declaration of


Christopher H. Bric, which is attached as Exhibit 1 to Plaintiffs' Response to Defendants' Motion to Dismiss Pursuant to Fed. R. Civ. P. 12(b)(1) (Docket No. 16) prior to the filing of that response.

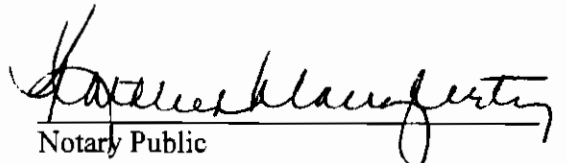
Signed under the penalties of perjury this 24<sup>th</sup> day of July 2006.

  
Michael Mosher

**STATE OF FLORIDA**

Then personally appeared Michael Mosher, who, having identified himself to me and been duly sworn, stated that he has executed this affidavit and acknowledged it to be his free act and deed on this 24<sup>h</sup> day of July 2006.

 Kathleen Dougherty  
My Commission 00628983  
Expires June 18, 2008

  
Notary Public  
My Commission Expires: 6/15/08

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Defendants.


Civil Action No. 06-371 GMS

**CERTIFICATE OF SERVICE**

I, Domenic E. Pacitti, Esquire, hereby certify that on July 24, 2006, I electronically filed **SECOND AFFIDAVIT OF MICHAEL MOSHER IN SUPPORT OF DEFENDANTS' OPPOSITION TO PLAINTIFFS' MOTION FOR LEAVE TO DEPOSIT FUNDS INTO THE COURT REGISTRY AND DEFENDANTS' MOTION TO DISMISS PURSUANT TO FED. R. CIV. P. 12(b)(1)** with the Clerk of Court using CM/ECF which will send notification of such filing. A copy of the document was served on the following counsel via first class mail:

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